GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017- Amnesty scheme for deemed withdrawal of assessment orders issued under Section 62– Orders – Issued

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REVENUE (COMMERCIAL TAXES) DEPARTMENT

G.O.Ms.No.217 Dated.16.05.2023.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extra-ordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt: 07-06-2017.
2. Notification No. 06/2023-Central Tax, dated 31-03-2023 issued by the Government of India Ministry of Finance Department of Revenue.
3. From the CCST, Letter Ref. No. Computer No.2038644, File No.REV03-12039(31)/31/2023 - COMM, dated:11-05-2023.

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ORDER:

The following notification will be published in an Extra Ordinary issue of the Andhra Pradesh Gazette, Dated:16.05.2023.

NOTIFICATION

In exercise of the powers conferred by section 148 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereinafter referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,-

(i) The registered persons shall furnish the said return on or before the 30th day of June 2023;

(ii) The return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act,

irrespective of whether or not an appeal had been filed against such assessment order under section 107 of the said Act or whether or not the appeal, if any, filed against the said assessment order has been decided.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

M GIRIJA SHANKAR
SECRETARY TO GOVERNMENT (CT) FINANCE

(P.T.O.)

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Guntur ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli)

Copy to:

The Chief Commissioner of State Tax, Andhra Pradesh, Kunchanapalli.
The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Guntur.
The P.S. to Special Chief Secretary to Chief Minister, A.P.Secretariat, Velagapudi.
The P.S. to the Hon'ble Minister (Finance & Planning, Commercial Taxes, Legislative Affairs, Skill Development & Training), A.P.Secretariat, Velagapudi.
The P.S.to the Secretary (CT) Finance, A.P.Secretariat, Velagapudi.
The Law (H) Department A.P.Secretariat, Velagapudi.
Sf/Sc.

//FORWARDED :: BY ORDER //

SECTION OFFICER